

SENATE BILL 3195
By Woodson

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 5, relative to obtaining evidence for
property tax purposes and penalty for failure to
provide evidence.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-303(a)(2), is amended by
adding the following sentence:

The assessor shall have the power to issue subpoenas for documents, books, paper
records or other data that may be related to the assessment of property of any taxpayer.

SECTION 2. Tennessee Code Annotated, Section 67-5-303(b), is amended by deleting
the existing language and substituting the following:

(b) If any person, firm or corporation fails or refuses to provide the subpoenaed
documents, books, paper records or other data or fails or refuses to appear or to take
such oath or make such answers, when called upon by the assessor to do so, the
assessor may petition the circuit or chancery court for an order requiring such person,
firm or corporation to comply with the assessor's subpoena. Such court shall exercise
authority granted by law in the treating of contempt of court matters. In addition to the
sanctions otherwise provided for contempt of court matters, the court may impose a
penalty for refusing or failing to provide the subpoenaed documents, books, paper
records or other data or refusing or failing to appear or take such oath or make such
answers of fifty dollars (\$50.00) for each day the person, firm or corporation refuses or
fails to comply with the subpoena up to a maximum of five hundred dollars (\$500), and
the maximum penalty shall accrue interest at the rate of one and one-half percent (1½%)
per month, plus any cost of collection.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.